



There is provided a thin film transistor having improved reliability. A gate electrode includes a first gate electrode having a taper portion and a second gate electrode with a width narrower than the first gate electrode. A semiconductor layer is doped with phosphorus of a low concentration through the first gate electrode. In the semiconductor layer, two kinds of n'-type impurity regions are formed between a channel formation region and n⁺-type impurity regions. Some of the n'-type impurity regions overlap with a gate electrode, and the other n'-type impurity regions do not overlap with the gate electrode. Since the two kinds of n'-type impurity regions are formed, an off current can be reduced, and deterioration of characteristics can be suppressed.